

## Label

(See instructions on page 19.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See page 19.)

L  
A  
B  
E  
L  
  
H  
E  
R  
E

For the year Jan. 1–Dec. 31, 2003, or other tax year beginning , 2003, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 19.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

▲ Important! ▲

You must enter your SSN(s) above.

You Spouse  
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ☐ Yes ☐ No ☐ Yes ☐ No

## Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child. (See page 20.)

## Exemptions

If more than five dependents, see page 21.

6a ☐ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6ab ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 21)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed

No. of boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 21)

Dependents on 6c not entered above

Add numbers on lines above ▶

## Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8a Taxable interest. Attach Schedule B if required
- b Tax-exempt interest. Do not include on line 8a
- 8b
- 9a Ordinary dividends. Attach Schedule B if required
- b Qualified dividends (see page 23)
- 9b
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13a Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐
- b If box on 13a is checked, enter post-May 5 capital gain distributions
- 13b
- 14 Other gains or (losses). Attach Form 4797
- 15a IRA distributions
- 15a
- b Taxable amount (see page 25)
- 15b
- 16a Pensions and annuities
- 16a
- b Taxable amount (see page 25)
- 16b
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20a Social security benefits
- 20a
- b Taxable amount (see page 27)
- 20b
- 21 Other income. List type and amount (see page 27)
- 21
- 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶
- 22

## Adjusted Gross Income

- 23 Educator expenses (see page 29)
- 23
- 24 IRA deduction (see page 29)
- 24
- 25 Student loan interest deduction (see page 31)
- 25
- 26 Tuition and fees deduction (see page 32)
- 26
- 27 Moving expenses. Attach Form 3903
- 27
- 28 One-half of self-employment tax. Attach Schedule SE
- 28
- 29 Self-employed health insurance deduction (see page 33)
- 29
- 30 Self-employed SEP, SIMPLE, and qualified plans
- 30
- 31 Penalty on early withdrawal of savings
- 31
- 32a Alimony paid b Recipient's SSN ▶
- 32a
- 33 Add lines 23 through 32a
- 33
- 34 Subtract line 33 from line 22. This is your adjusted gross income ▶
- 34

**Tax and Credits****Standard Deduction for—**

• People who checked any box on line 36a or 36b or who can be claimed as a dependent, see page 34.

• All others:  
Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

35	Amount from line 34 (adjusted gross income)	35	
36a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind. Total boxes checked <b>▶ 36a</b>		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here <b>▶ 36b</b> <input type="checkbox"/>		
37	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37	
38	Subtract line 37 from line 35	38	
39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35	39	
40	<b>Taxable income.</b> Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	
41	<b>Tax</b> (see page 36). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972	41	
42	<b>Alternative minimum tax</b> (see page 38). Attach Form 6251	42	
43	Add lines 41 and 42 <b>▶</b>	43	
44	Foreign tax credit. Attach Form 1116 if required	44	
45	Credit for child and dependent care expenses. Attach Form 2441	45	
46	Credit for the elderly or the disabled. Attach Schedule R	46	
47	Education credits. Attach Form 8863	47	
48	Retirement savings contributions credit. Attach Form 8880	48	
49	Child tax credit (see page 40)	49	
50	Adoption credit. Attach Form 8839	50	
51	Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8859	51	
52	Other credits. Check applicable box(es): <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Specify	52	
53	Add lines 44 through 52. These are your <b>total credits</b>	53	
54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0- <b>▶</b>	54	

**Other Taxes**

55	Self-employment tax. Attach Schedule SE	55	
56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56	
57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	57	
58	Advance earned income credit payments from Form(s) W-2	58	
59	Household employment taxes. Attach Schedule H	59	
60	Add lines 54 through 59. This is your <b>total tax</b> <b>▶</b>	60	

**Payments**

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2003 estimated tax payments and amount applied from 2002 return	62	
63	<b>Earned income credit (EIC)</b>	63	
64	Excess social security and tier 1 RRTA tax withheld (see page 56)	64	
65	Additional child tax credit. Attach Form 8812	65	
66	Amount paid with request for extension to file (see page 56)	66	
67	Other payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885	67	
68	Add lines 61 through 67. These are your <b>total payments</b> <b>▶</b>	68	

**Refund**

Direct deposit? See page 56 and fill in 70b, 70c, and 70d.

69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you <b>overpaid</b>	69	
70a	Amount of line 69 you want <b>refunded to you</b> <b>▶</b>	70a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
71	Amount of line 69 you want <b>applied to your 2004 estimated tax</b> <b>▶</b>	71	

**Amount You Owe**

72	<b>Amount you owe.</b> Subtract line 68 from line 60. For details on how to pay, see page 57 <b>▶</b>	72	
73	Estimated tax penalty (see page 58)	73	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 58)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name <b>▶</b>	Phone no. <b>▶</b> ( )	Personal identification number (PIN) <b>▶</b>
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**Sign Here**

Joint return? See page 20. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ( )
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer's Use Only**

Preparer's signature <b>▶</b>	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code <b>▶</b>	EIN	Phone no. ( )	

**Moving Expenses**

► Attach to Form 1040.

OMB No. 1545-0062

**2003**Attachment  
Sequence No. **62**

Name(s) shown on Form 1040

Your social security number

**Before you begin:** ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.  
 ✓ If you are a member of the armed forces, see the instructions to find out how to complete this form.

1	Enter the amount you paid for transportation and storage of household goods and personal effects (see instructions) . . . . .	1		
2	Enter the amount you paid for travel and lodging in moving from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	2		
3	Add lines 1 and 2 . . . . .	3		
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in the wages box (box 1) of your Form W-2. This amount should be identified with code <b>P</b> in box 12 of your Form W-2 . . . . .	4		
5	Is line 3 <b>more than</b> line 4?	5		
<input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7.				
<input type="checkbox"/> <b>Yes. Moving expense deduction.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 27 . . . . .				

**General Instructions****A Change To Note**

For 2003, the standard mileage rate for using your vehicle to move to a new home is 12 cents a mile.

**Purpose of Form**

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see **Pub. 521**, Moving Expenses.

**Who May Deduct Moving Expenses**

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.

**Distance Test**

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.



To see if you meet the distance test, you can use the worksheet below.

**Distance Test Worksheet**

Keep a Copy for Your Records



Members of the armed forces may not have to meet this test. For details, see the instructions on the back of this form.

1. Enter the number of miles from your **old home** to your **new workplace** . . . . . 1. \_\_\_\_\_ miles
2. Enter the number of miles from your **old home** to your **old workplace** . . . . . 2. \_\_\_\_\_ miles
3. Subtract line 2 from line 1. If zero or less, enter -0- . . . . . 3. \_\_\_\_\_ miles

Is line 3 at least 50 miles?

- ☐ **Yes.** You meet this test.
- ☐ **No.** You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

If line 40 (taxable income) is—		And you are—				If line 40 (taxable income) is—		And you are—				If line 40 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
23,000						26,000						29,000					
23,000	23,050	3,104	2,754	3,104	2,954	26,000	26,050	3,554	3,204	3,554	3,404	29,000	29,050	4,066	3,654	4,066	3,854
23,050	23,100	3,111	2,761	3,111	2,961	26,050	26,100	3,561	3,211	3,561	3,411	29,050	29,100	4,079	3,661	4,079	3,861
23,100	23,150	3,119	2,769	3,119	2,969	26,100	26,150	3,569	3,219	3,569	3,419	29,100	29,150	4,091	3,669	4,091	3,869
23,150	23,200	3,126	2,776	3,126	2,976	26,150	26,200	3,576	3,226	3,576	3,426	29,150	29,200	4,104	3,676	4,104	3,876
23,200	23,250	3,134	2,784	3,134	2,984	26,200	26,250	3,584	3,234	3,584	3,434	29,200	29,250	4,116	3,684	4,116	3,884
23,250	23,300	3,141	2,791	3,141	2,991	26,250	26,300	3,591	3,241	3,591	3,441	29,250	29,300	4,129	3,691	4,129	3,891
23,300	23,350	3,149	2,799	3,149	2,999	26,300	26,350	3,599	3,249	3,599	3,449	29,300	29,350	4,141	3,699	4,141	3,899
23,350	23,400	3,156	2,806	3,156	3,006	26,350	26,400	3,606	3,256	3,606	3,456	29,350	29,400	4,154	3,706	4,154	3,906
23,400	23,450	3,164	2,814	3,164	3,014	26,400	26,450	3,614	3,264	3,614	3,464	29,400	29,450	4,166	3,714	4,166	3,914
23,450	23,500	3,171	2,821	3,171	3,021	26,450	26,500	3,621	3,271	3,621	3,471	29,450	29,500	4,179	3,721	4,179	3,921
23,500	23,550	3,179	2,829	3,179	3,029	26,500	26,550	3,629	3,279	3,629	3,479	29,500	29,550	4,191	3,729	4,191	3,929
23,550	23,600	3,186	2,836	3,186	3,036	26,550	26,600	3,636	3,286	3,636	3,486	29,550	29,600	4,204	3,736	4,204	3,936
23,600	23,650	3,194	2,844	3,194	3,044	26,600	26,650	3,644	3,294	3,644	3,494	29,600	29,650	4,216	3,744	4,216	3,944
23,650	23,700	3,201	2,851	3,201	3,051	26,650	26,700	3,651	3,301	3,651	3,501	29,650	29,700	4,229	3,751	4,229	3,951
23,700	23,750	3,209	2,859	3,209	3,059	26,700	26,750	3,659	3,309	3,659	3,509	29,700	29,750	4,241	3,759	4,241	3,959
23,750	23,800	3,216	2,866	3,216	3,066	26,750	26,800	3,666	3,316	3,666	3,516	29,750	29,800	4,254	3,766	4,254	3,966
23,800	23,850	3,224	2,874	3,224	3,074	26,800	26,850	3,674	3,324	3,674	3,524	29,800	29,850	4,266	3,774	4,266	3,974
23,850	23,900	3,231	2,881	3,231	3,081	26,850	26,900	3,681	3,331	3,681	3,531	29,850	29,900	4,279	3,781	4,279	3,981
23,900	23,950	3,239	2,889	3,239	3,089	26,900	26,950	3,689	3,339	3,689	3,539	29,900	29,950	4,291	3,789	4,291	3,989
23,950	24,000	3,246	2,896	3,246	3,096	26,950	27,000	3,696	3,346	3,696	3,546	29,950	30,000	4,304	3,796	4,304	3,996
24,000						27,000						30,000					
24,000	24,050	3,254	2,904	3,254	3,104	27,000	27,050	3,704	3,354	3,704	3,554	30,000	30,050	4,316	3,804	4,316	4,004
24,050	24,100	3,261	2,911	3,261	3,111	27,050	27,100	3,711	3,361	3,711	3,561	30,050	30,100	4,329	3,811	4,329	4,011
24,100	24,150	3,269	2,919	3,269	3,119	27,100	27,150	3,719	3,369	3,719	3,569	30,100	30,150	4,341	3,819	4,341	4,019
24,150	24,200	3,276	2,926	3,276	3,126	27,150	27,200	3,726	3,376	3,726	3,576	30,150	30,200	4,354	3,826	4,354	4,026
24,200	24,250	3,284	2,934	3,284	3,134	27,200	27,250	3,734	3,384	3,734	3,584	30,200	30,250	4,366	3,834	4,366	4,034
24,250	24,300	3,291	2,941	3,291	3,141	27,250	27,300	3,741	3,391	3,741	3,591	30,250	30,300	4,379	3,841	4,379	4,041
24,300	24,350	3,299	2,949	3,299	3,149	27,300	27,350	3,749	3,399	3,749	3,599	30,300	30,350	4,391	3,849	4,391	4,049
24,350	24,400	3,306	2,956	3,306	3,156	27,350	27,400	3,756	3,406	3,756	3,606	30,350	30,400	4,404	3,856	4,404	4,056
24,400	24,450	3,314	2,964	3,314	3,164	27,400	27,450	3,764	3,414	3,764	3,614	30,400	30,450	4,416	3,864	4,416	4,064
24,450	24,500	3,321	2,971	3,321	3,171	27,450	27,500	3,771	3,421	3,771	3,621	30,450	30,500	4,429	3,871	4,429	4,071
24,500	24,550	3,329	2,979	3,329	3,179	27,500	27,550	3,779	3,429	3,779	3,629	30,500	30,550	4,441	3,879	4,441	4,079
24,550	24,600	3,336	2,986	3,336	3,186	27,550	27,600	3,786	3,436	3,786	3,636	30,550	30,600	4,454	3,886	4,454	4,086
24,600	24,650	3,344	2,994	3,344	3,194	27,600	27,650	3,794	3,444	3,794	3,644	30,600	30,650	4,466	3,894	4,466	4,094
24,650	24,700	3,351	3,001	3,351	3,201	27,650	27,700	3,801	3,451	3,801	3,651	30,650	30,700	4,479	3,901	4,479	4,101
24,700	24,750	3,359	3,009	3,359	3,209	27,700	27,750	3,809	3,459	3,809	3,659	30,700	30,750	4,491	3,909	4,491	4,109
24,750	24,800	3,366	3,016	3,366	3,216	27,750	27,800	3,816	3,466	3,816	3,666	30,750	30,800	4,504	3,916	4,504	4,116
24,800	24,850	3,374	3,024	3,374	3,224	27,800	27,850	3,824	3,474	3,824	3,674	30,800	30,850	4,516	3,924	4,516	4,124
24,850	24,900	3,381	3,031	3,381	3,231	27,850	27,900	3,831	3,481	3,831	3,681	30,850	30,900	4,529	3,931	4,529	4,131
24,900	24,950	3,389	3,039	3,389	3,239	27,900	27,950	3,839	3,489	3,839	3,689	30,900	30,950	4,541	3,939	4,541	4,139
24,950	25,000	3,396	3,046	3,396	3,246	27,950	28,000	3,846	3,496	3,846	3,696	30,950	31,000	4,554	3,946	4,554	4,146
25,000						28,000						31,000					
25,000	25,050	3,404	3,054	3,404	3,254	28,000	28,050	3,854	3,504	3,854	3,704	31,000	31,050	4,566	3,954	4,566	4,154
25,050	25,100	3,411	3,061	3,411	3,261	28,050	28,100	3,861	3,511	3,861	3,711	31,050	31,100	4,579	3,961	4,579	4,161
25,100	25,150	3,419	3,069	3,419	3,269	28,100	28,150	3,869	3,519	3,869	3,719	31,100	31,150	4,591	3,969	4,591	4,169
25,150	25,200	3,426	3,076	3,426	3,276	28,150	28,200	3,876	3,526	3,876	3,726	31,150	31,200	4,604	3,976	4,604	4,176
25,200	25,250	3,434	3,084	3,434	3,284	28,200	28,250	3,884	3,534	3,884	3,734	31,200	31,250	4,616	3,984	4,616	4,184
25,250	25,300	3,441	3,091	3,441	3,291	28,250	28,300	3,891	3,541	3,891	3,741	31,250	31,300	4,629	3,991	4,629	4,191
25,300	25,350	3,449	3,099	3,449	3,299	28,300	28,350	3,899	3,549	3,899	3,749	31,300	31,350	4,641	3,999	4,641	4,199
25,350	25,400	3,456	3,106	3,456	3,306	28,350	28,400	3,906	3,556	3,906	3,756	31,350	31,400	4,654	4,006	4,654	4,206
25,400	25,450	3,464	3,114	3,464	3,314	28,400	28,450	3,916	3,564	3,916	3,764	31,400	31,450	4,666	4,014	4,666	4,214
25,450	25,500	3,471	3,121	3,471	3,321	28,450	28,500	3,929	3,571	3,929	3,771	31,450	31,500	4,679	4,021	4,679	4,221
25,500	25,550	3,479	3,129	3,479	3,329	28,500	28,550	3,941	3,579	3,941	3,779	31,500	31,550	4,691	4,029	4,691	4,229
25,550	25,600	3,486	3,136	3,486	3,336	28,550	28,600	3,954	3,586	3,954	3,786	31,550	31,600	4,704	4,036	4,704	4,236
25,600	25,650	3,494	3,144	3,494	3,344	28,600	28,650	3,966	3,594	3,966	3,794	31,600	31,650	4,716	4,044	4,716	4,244
25,650	25,700	3,501	3,151	3,501	3,351	28,650	28,700	3,979	3								

**SCHEDULES A&B**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Schedule A—Itemized Deductions**

(Schedule B is on back)

OMB No. 1545-0074

**2003**

Attachment  
Sequence No. **07**

► **Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.				
	<b>1</b> Medical and dental expenses (see page A-2) . . . . .	<b>1</b>			
	<b>2</b> Enter amount from Form 1040, line 35 <b>2</b> . . . . .				
	<b>3</b> Multiply line 2 by 7.5% (.075). . . . .	<b>3</b>			
	<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .			<b>4</b>	
<b>Taxes You Paid</b> (See page A-2.)	<b>5</b> State and local income taxes . . . . .	<b>5</b>			
	<b>6</b> Real estate taxes (see page A-2) . . . . .	<b>6</b>			
	<b>7</b> Personal property taxes . . . . .	<b>7</b>			
	<b>8</b> Other taxes. List type and amount ► . . . . .	<b>8</b>			
	<b>9</b> Add lines 5 through 8 . . . . .			<b>9</b>	
<b>Interest You Paid</b> (See page A-3.)	<b>10</b> Home mortgage interest and points reported to you on Form 1098	<b>10</b>			
	<b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ► . . . . .	<b>11</b>			
	<b>12</b> Points not reported to you on Form 1098. See page A-3 for special rules . . . . .	<b>12</b>			
	<b>13</b> Investment interest. Attach Form 4952 if required. (See page A-4.) . . . . .	<b>13</b>			
<b>Note.</b> Personal interest is not deductible.	<b>14</b> Add lines 10 through 13 . . . . .			<b>14</b>	
<b>Gifts to Charity</b> If you made a gift and got a benefit for it, see page A-4.	<b>15</b> Gifts by cash or check. If you made any gift of \$250 or more, see page A-4 . . . . .	<b>15</b>			
	<b>16</b> Other than by cash or check. If any gift of \$250 or more, see page A-4. You <b>must</b> attach Form 8283 if over \$500 . . . . .	<b>16</b>			
	<b>17</b> Carryover from prior year . . . . .	<b>17</b>			
	<b>18</b> Add lines 15 through 17 . . . . .			<b>18</b>	
<b>Casualty and Theft Losses</b>	<b>19</b> Casualty or theft loss(es). Attach Form 4684. (See page A-5.) . . . . .			<b>19</b>	
<b>Job Expenses and Most Other Miscellaneous Deductions</b> (See page A-5.)	<b>20</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-5.) ► . . . . .	<b>20</b>			
	<b>21</b> Tax preparation fees . . . . .	<b>21</b>			
	<b>22</b> Other expenses—investment, safe deposit box, etc. List type and amount ► . . . . .	<b>22</b>			
	<b>23</b> Add lines 20 through 22 . . . . .	<b>23</b>			
	<b>24</b> Enter amount from Form 1040, line 35 <b>24</b> . . . . .	<b>24</b>			
	<b>25</b> Multiply line 24 by 2% (.02) . . . . .	<b>25</b>			
	<b>26</b> Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- . . . . .			<b>26</b>	
<b>Other Miscellaneous Deductions</b>	<b>27</b> Other—from list on page A-6. List type and amount ► . . . . .			<b>27</b>	
<b>Total Itemized Deductions</b>	<b>28</b> Is Form 1040, line 35, over \$139,500 (over \$69,750 if married filing separately)? <input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 37. <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page A-6 for the amount to enter.			<b>28</b>	